

List of Frequent ICAP Submission Issues

- Prior fiscal year labor costs incurred in one year, but recorded in another fiscal year, which affected the base.
- Billing an estimated fringe benefit rate instead of using actual costs when an entity has a fringe benefit rate separate from the ICAP rate
- The ICAP submission package is missing required financial data such as audited financial statements, general ledger and single audit
- The ICAP supporting subsidiary work sheets are not cross-referenced and reconciled to financial data
- The ICAP submittal includes figures that are not explained, referenced, and/or in required supporting documents
- The ICAP methodology is not consistent with the entity's billing methodology and records
- The ICAP did not reflect actual costs and records
- Time sheets do not support labor costs in ICAP
- The contractual relationship between entities and consultants may create a conflict of interest when the executive director has a financial interest in the consultant contract

Complete ICAP package:

- The ICAP Checklist (Attachment C)
- The ICAP schedule (Attachment E) including subsidiary work sheets cross-referenced to supporting financial data
- Supporting financial data:
 - Financial Statements
 - Single Audit
 - Comprehensive Annual Financial Report
 - Executive Budgets
 - Accounting Reports
- Signed Certification (Attachment D)

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